

## What Is Claimed Is:

1. A semiconductor device having a non-volatile memory transistor, the semiconductor device comprising:

an interlayer dielectric layer provided on a semiconductor layer in which the non-volatile memory transistor is formed,

wherein the interlayer dielectric layer is an insulation layer for electrically isolating the non-volatile memory transistor from a conductive layer formed over the semiconductor layer, and the interlayer dielectric layer includes a layer containing nitride.

- 2. A semiconductor device according to claim 1, wherein the layer containing nitride is provided as a lowermost layer of the interlayer dielectric layer.
- 3. A semiconductor device according to claim 1, wherein the layer containing nitride is provided as an uppermost layer of the interlayer dielectric layer.
- 4. A semiconductor device according to claim 1, wherein the layer containing nitride is provided as an intermediate layer of the interlayer dielectric layer.
- 5. A semiconductor device according to claim 1, wherein the nitride is at least one of silicon nitride and silicon oxide nitride.
- 6. A semiconductor device according to claim 1, wherein the non-volatile memory transistor includes:
- a floating gate disposed over the semiconductor layer through a gate dielectric layer;
- a tunneling dielectric layer that contacts at least a part of the floating gate;

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a control gate that is formed over the tunneling dielectric layer; and source region and drain region formed in the semiconductor layer.

A semiconductor device according to claim 1, wherein the 7. non-volatile memory transistor includes:

a floating gate disposed over the semiconductor layer through a gate dielectric layer;

a control gate disposed over the floating gate through an intermediate dielectric layer; and

source region and drain region formed in the semiconductor layer.

A semiconductor device having a non-volatile memory 8. transistor formed on a semiconductor layer, the semiconductor device comprising:

an interlayer dielectric layer provided over the semiconductor layer and the non-volatile memory transistor,

wherein the interlayer dielectric layer includes an oxide film

provided as a lowermost layer of the interlayer dielectric layer and a layer containing nitride provided on the oxide film.

- A semiconductor device according to claim 8, wherein the 9. oxide film has a thickness of 10-80nm.
- A semiconductor device according to claim 8, wherein the 10. oxide film has a thickness of 30 - 70nm.
- A semiconductor device according to claim 8, wherein the 11. oxide film is an oxide film that is formed by a reduced pressure CVD method using TEOS.
- A method for manufacturing a semiconductor device, ı 12. comprising the steps of:

- (a) forming a non-volatile memory transistor in a semiconductor layer; and
- (b) forming an interlayer dielectric layer over the semiconductor layer in which the non-volatile memory transistor,

wherein the interlayer dielectric layer is an insulation layer for electrically isolating a conductive layer formed over the semiconductor layer from the non-volatile memory transistor, and the interlayer dielectric layer includes a layer containing nitride.

Claim I JDL

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- 13. A method for manufacturing a semiconductor device according to claim 12, wherein the layer containing nitride is provided as a lowermost layer of the interlayer dielectric layer.
- 14. A method for manufacturing a semiconductor device according to claim 12, wherein the layer containing nitride is provided as an uppermost layer of the interlayer dielectric layer.
- 15. A method for manufacturing a semiconductor device according to claim 12, wherein the layer containing nitride is provided as an intermediate layer of the interlayer dielectric layer.
- 16. A method for manufacturing a semiconductor device according to claim 12, wherein the nitride is at least one of silicon nitride and silicon oxide nitride.
- 17. A method for manufacturing a semiconductor device according to claim 12, wherein the non-volatile memory transistor includes:
- a floating gate disposed over the semiconductor layer through a gate dielectric layer;
- a tunneling dielectric layer that contacts at least a part of the floating gate;

a control gate that is formed over the tunneling dielectric layer; and source region and drain region formed in the semiconductor layer.

18. A method for manufacturing a semiconductor device according to claim 12, wherein the non-volatile memory transistor includes:

a floating gate disposed over the semiconductor layer through a gate dielectric layer;

a control gate disposed over the floating gate through an intermediate dielectric layer; and

source region and drain region formed in the semiconductor layer.